

Aertificate

I, Betty Ireland, Secretary of State of the State of West Virginia, hereby certify that

After conducting a search of the corporations database we find no record of **Sports Shinko (USA) Co., LTD** being on file with the Office of Secretary of State as either incorporated as a West Virginia corporation or authorized as a foreign corporation authorized to conduct business in the State of West Virginia.

Therefore, I issue this

STATEMENT OF FACT



Given under my hand and the Great Seal of the State of West Virginia on

January 30, 2007

Setty Treland

Secretary of State